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9 Attorneys for USACM Liquidating Trust

10 **UNITED STATES BANKRUPTCY COURT**
11 **DISTRICT OF NEVADA**

12 In re:

13 USA COMMERCIAL MORTGAGE
14 COMPANY,

15 Debtor.

16 Case No. BK-S-06-10725-LBR

17 Chapter 11

18 **DECLARATION OF EDWARD M.
19 BURR IN SUPPORT OF OMNIBUS
20 OBJECTIONS TO PROOFS OF
21 CLAIM BASED UPON
22 INVESTMENT IN THE GESS LOAN
23 AND CERTIFICATE OF SERVICE**

24 Date of Hearing: August 30, 2011

25 Time of Hearing: 10:30 a.m.

26 Estimated time for Hearing: 10 minutes

1 I, Edward M. Burr, hereby declare under penalty of perjury that:

2 1. I am a principal with Sierra Consulting Group, LLC (“Sierra”). Sierra is one
3 of the leading providers of restructuring advisory and litigation support services in the
4 Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs
5 and other financial professionals.

6 2. I submit this declaration on behalf of the USACM Liquidating Trust’s
7 Objections to Proofs of Claim filed this date.

8 3. This Court approved the Official Committee of Unsecured Creditors of USA
9 Commercial Mortgage Company’s (“Committee”) appointment of Sierra as financial
10 advisers on August 11, 2006. From that date to the Effective Date of the Debtors’
11 confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts
12 concerning these jointly administered bankruptcy cases. As of the Effective Date of the

confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating Trust to investigate and reconcile the claims against the USA Commercial Mortgage Company (“USACM”) estate.

4. I make the following declaration based upon my personal knowledge, and upon the records of the Debtors described in this declaration, including Debtors' original and amended schedules of liabilities and the proofs of claim described herein, as well as Debtors' accounting records.

5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating Trust succeeded to USACM's rights with respect to books and records.

6. Sierra has been working closely with both the Trustee for the USACM Liquidating Trust and Development Specialist Inc. (“DSI”), the Trustee’s financial advisor, in evaluating all of the claims that were filed in the USACM estate.

7. **Exhibit A**, attached, lists Proofs of Claim that appear to be based, in whole or in part, upon an investment in the Gess Loan. For each claim listed, **Exhibit A** identifies the Proof of Claim number, the claimant, the claimant's address, the total amount of the claim, and the total amount of the claim that appears to be related to the Gess Loan based upon the information provided by the claimant.

Dated: July 14, 2011

/s/ Edward M. Burr
Edward M. Burr
Sierra Consulting Group, LLC

Copy of the foregoing mailed (without exhibit) by first class Postage prepaid U.S. Mail on July 14, 2011 to the investors in the Gess Loan listed on Exhibit A.

s/ Matt Burns
Matt Burns
Lewis and Roca LLP